

**KENTUCKY DEPARTMENT OF EDUCATION
NUTRITION AND HEALTH SERVICES**

FINANCIAL MANAGEMENT SYSTEM
(“D” Packet)

THE ATTACHED FORMS ARE OPTIONAL
NOT THE INFORMATION

Revised: June 2005

REPORT AND CLAIM FOR REIMBURSEMENT

Nutrition and Health Services
Kentucky Department of Education
2545 Lawrenceburg Road, Frankfort, KY 40601

SECTION 1	Claim Period Covered (1) Record SFA/Agency Name/Address Below: Month Year <div></div> <div></div>		Membership Lunch and/or Milk (2) <div></div>	Average Daily Attendance Lunch and/or Milk (3) <div></div>	Number of Days Lunch/Milk Served (4) <div></div>	ADP Lunch (5) _____	Membership Breakfast (6) <div></div>	Average Daily Attendance Breakfast (7) <div></div>	Number of Days Breakfast Served (8) <div></div>	ADP Breakfast (9) Regular Needy _____	Number of Days Snack Served (10) <div></div>							
			Opening Bank Balance (Reconciled) (11) \$ _____	Bank Deposits (12) \$ _____	Income Due (13) <div></div>	All Expenditures (14) <div></div>	Unpaid Bills (15) <div></div>	Computed Cash Position (16) <div></div>	Closing Bank Balance (Reconciled) (17) \$ _____									
			Misc/Ala Carte Sales (18) <div></div>	Value of Inventory on Hand (19) <div></div>	Approved FREE Applications (20) <div></div>	Approved REDUCED PRICE Application (21) <div></div>												
SECTION 2	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)			SCHOOL BREAKFAST PROGRAM (SBP)			SPECIAL MILK PROGRAM (SMP)			AFTER SCHOOL SNACK PROGRAM								
	1. REIMBURSEMENT			NEEDY BREAKFAST ONLY														
	a. Reduced Price <div></div> ¢ \$ _____			Reduced <div></div> ¢ \$ _____			Free <div></div> \$ _____			Reduced <div></div> ¢ \$ _____								
	b. Free <div></div> ¢ \$ _____			Free <div></div> ¢ \$ _____			Paid <div></div> ¢ \$ _____			Free <div></div> ¢ \$ _____								
	c. Paid <div></div> ¢ \$ _____			Paid <div></div> ¢ \$ _____			# of Schools <div></div>			Paid <div></div> ¢ \$ _____								
SECTION 3	2. TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____								
	2. TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____								
	2. TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____								
	2. TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____								
	2. TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____								
SECTION 4	LUNCH			BREAKFAST			AFTER SCHOOL SNACK			SPECIAL MILK			MISC/ALA CARTE			TOTAL		
	1. CASH FROM DAILY SALES <div></div>			<div></div>			<div></div>			<div></div>			<div></div>			<div></div>		
	2. FEDERAL REIMBURSEMENT RECEIVED <div></div>			<div></div>			<div></div>			<div></div>			<div></div>			<div></div>		
	3. OTHER INCOME <div></div>			<div></div>			<div></div>			<div></div>			<div></div>			<div></div>		
	3. OTHER INCOME <div></div>			<div></div>			<div></div>			<div></div>			<div></div>			<div></div>		

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Claim Period Covered
(1)
Record SFA/Agency Name/Address Below:
Month Year

Membership Lunch and/or Milk
(2)

Opening Bank Balance
(Reconciled)

Average Daily Attendance Lunch and/or Milk
(3)

Bank Deposits

Number of Days Lunch/Milk Served
(4)

Income Due

ADP Lunch
(5)

Membership Breakfast
(6)

All Expenditures

Average Daily Attendance Breakfast
(7)

Unpaid Bills

Number of Days Breakfast Served
(8)

Computed Cash Position

ADP Breakfast
(9)
Regular Needy
_____ _____

Number of Days Snack Served
(10)

Closing Bank Balance
(Reconciled)

* Include any monies due the program including this month's reimbursement

D 10 Grand Total

D 11 Total

11 + 12 + 13 – 14 – 15

11 + 12 - 14

(11)

(12)

(13)

(14)

(15)

(16)

(17)

\$ _____ + \$ _____ + - - = \$ _____

Misc/Ala Carte Sales
(18)

Value of Inventory on Hand
(19)

Approved FREE Applications
(20)

Approved REDUCED PRICE Application
(21)

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2

NATIONAL SCHOOL LUNCH PROGRAM (NSLP)

1. REIMBURSEMENT

Number Served Rate Reimbursement

a. Reduced Price
b. Free
c. Paid
d. Total Served to Students
of Schools

_____ ¢ \$ _____

_____ ¢ \$ _____

_____ ¢ \$ _____

*number of schools on lunch

* RATES CHANGE EVERY JULY

2. TOTAL OF COLUMN \$ _____

SCHOOL BREAKFAST PROGRAM (SBP)

Number Served Rate Reimbursement

Reduce
Free
Paid
of Schools (*All Schools)

_____ ¢ \$ _____

_____ ¢ \$ _____

_____ ¢ \$ _____

NEEDY BREAKFAST ONLY

Reduced
Free
Paid
of Schools

_____ ¢ \$ _____

_____ ¢ \$ _____

_____ ¢ \$ _____

* Does it match D3-C (K) ?

* Does it match D3-C (K) ?

TOTAL OF COLUMN \$ _____

SPECIAL MILK PROGRAM (SMP)

Number Served Rate Reimbursement

*Average Bid

Free
Paid
of Schools

_____ ¢ \$ _____

_____ ¢ \$ _____

_____ ¢ \$ _____

* Does it match D4-C (G) ?

*Number of Schools Milk

* SPLIT SESSION KINDERGARTEN MILK ONLY

TOTAL OF COLUMN \$ _____

AFTER SCHOOL SNACK PROGRAM

Number Served Rate Reimbursement

Reduced
Free
Paid
of Schools

_____ ¢ \$ _____

_____ ¢ \$ _____

_____ ¢ \$ _____

AREA ELIGIBLE SNACKS

Reduced
Free
Paid
of Schools

TOTAL OF COLUMN \$ _____

TOTAL REIMBURSEMENT \$ _____

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LUNCH

1. CASH FROM DAILY SALES
2. FEDERAL REIMBURSEMENT RECEIVED
3. OTHER INCOME

BREAKFAST

AFTER SCHOOL SNACK

SPECIAL MILK

MISC/ALA CARTE

TOTAL

* The total for these three should equal in Section I.

S
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1. COST OF FOOD USED: a. Purchased Sec. II
* Information from D-9 or Alternate D-9 Sec. III
b. USDA Commodity
2. COST OF DIRECT LABOR Sect. IV
3. EQUIPMENT DEPRECIATION D-9
4. OTHER DIRECT COST
5. INDIRECT COST
6. VALUE OF DONATIONS

Sect. II
Sect. III
Sect. IV

* Line 3

I certify that the information on this voucher is true and correct to the best of my knowledge; that records are available to support this claim; and that it is in accordance with the terms of existing agreement and that payment has not been received. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal statutes.

Signature of SFA Representative:

Title:

Date

Telephone Number:

REPORT AND CLAIM FOR REIMBURSEMENT

Nutrition and Health Services
Kentucky Department of Education
2545 Lawrenceburg Road, Frankfort, KY 40601

SECTION 1	Claim Period Covered (1) Record SFA/Agency Name/Address Below: Month Year <div></div> <div></div>		Membership Lunch and/or Milk (2) <div></div>	Average Daily Attendance Lunch and/or Milk (3) <div></div>	Number of Days Lunch/Milk Served (4) <div></div>	ADP Lunch (5) _____	Membership Breakfast (6) <div></div>	Average Daily Attendance Breakfast (7) <div></div>	Number of Days Breakfast Served (8) <div></div>	ADP Breakfast (9) Regular Needy _____	Number of Days Snack Served (10) <div></div>										
			Opening Bank Balance (Reconciled) (11) \$ _____	Bank Deposits (12) \$ _____	Income Due (13) <div></div>	All Expenditures (14) <div></div>	Unpaid Bills (15) <div></div>	Computed Cash Position (16) <div></div>	Closing Bank Balance (Reconciled) (17) \$ _____												
			Misc/Ala Carte Sales (18) <div></div>	Value of Inventory on Hand (19) <div></div>	Approved FREE Applications (20) <div></div>	Approved REDUCED PRICE Application (21) <div></div>															
	Reason for Correction: _____																				
SECTION 2	NATIONAL SCHOOL LUNCH PROGRAM (NSLP)		SCHOOL BREAKFAST PROGRAM (SBP)			SPECIAL MILK PROGRAM (SMP)			AFTER SCHOOL SNACK PROGRAM												
	1. REIMBURSEMENT		Reduced			Free			Reduced												
	a. Reduced Price <div></div> ¢ \$ _____		Free <div></div> ¢ \$ _____			Paid <div></div> ¢ \$ _____			Free <div></div> ¢ \$ _____												
	b. Free <div></div> ¢ \$ _____		Paid <div></div> ¢ \$ _____			Free <div></div> ¢ \$ _____			Paid <div></div> ¢ \$ _____												
SECTION 3	c. Paid <div></div> ¢ \$ _____		# of Schools <div></div>			# of Schools <div></div>			# of Schools <div></div>												
	d. Total Served to Students <div></div>		NEEDY BREAKFAST ONLY			TOTAL OF COLUMN \$ _____			AREA ELIGIBLE SNACKS												
	# of Schools <div></div>		Reduced <div></div> ¢ \$ _____			TOTAL OF COLUMN \$ _____			Reduced <div></div> ¢ \$ _____												
			Free <div></div> ¢ \$ _____						Free <div></div> ¢ \$ _____												
SECTION 4	2. TOTAL OF COLUMN \$ _____		Paid <div></div> ¢ \$ _____			TOTAL OF COLUMN \$ _____			Paid <div></div> ¢ \$ _____												
			# of Schools <div></div>			# of Schools <div></div>			# of Schools <div></div>												
			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____			TOTAL OF COLUMN \$ _____												
			TOTAL REIMBURSEMENT \$ _____																		
SECTION 5	LUNCH		BREAKFAST		AFTER SCHOOL SNACK		SPECIAL MILK		MISC/ALA CARTE		TOTAL										
	1. CASH FROM DAILY SALES <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	2. FEDERAL REIMBURSEMENT RECEIVED <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	3. OTHER INCOME <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
SECTION 6	1. COST OF FOOD USED: a. Purchased <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	b. USDA Commodity <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	2. COST OF DIRECT LABOR <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	3. EQUIPMENT DEPRECIATION <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
SECTION 7	4. OTHER DIRECT COST <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	5. INDIRECT COST <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
	6. VALUE OF DONATIONS <div></div>		<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
			<div></div>		<div></div>		<div></div>		<div></div>		<div></div>										
I certify that the information on this voucher is true and correct to the best of my knowledge; that records are available to support this claim; and that it is in accordance with the terms of existing agreement and that payment has not been received. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal statutes.													Signature of SFA Representative: _____			Title: _____		Date: _____		Telephone Number: _____	

SCN-D3-A

LUNCH & BREAKFAST
PARTICIPATION
(By Actual Count)

NOTE:
Non-Paid Employees (Only employees whose time is 100% attrituable to the operation of the food service program should receive a meal as a fringe benefit.)
Contract Meals (Headstart, Child Care, Senior Citizens, etc.)

Form SCN-D3-A may be used to report the number of lunches, breakfasts and all non-reimbursable sales. The number of reimbursable (student) lunches and breakfasts is summarized and included in Section II of the Claim for Reimbursement, SCN-D2. The number served is (1) in determining the monthly reimbursement and (2) in the process of allocating the cost of the food used.

ALL PARTICIPATION DATA MUST BE BASED ON ACTUAL COST

The following columns, (B) through (I) represent reimbursable meals:

- (A) Enter date of meal service.
- (B) Enter the number of reduced price lunches served today as reported on SCN-D12, line 1.d under Lunch Column. Transfer total for month to SCN-D2, Section II, Line 1.a, Column (B).
- (C) Enter the number of free lunches served today as reported on SCN-D12, Line 2 under Lunch Column. Transfer total for month to SCN-D12, Section II, Line 1.b, Column (B).
- (D) Enter the number of paid lunches served today as reported on SCN-D12, Line 3.d under Lunch Column. Transfer total for month to SCN-D2, Section II, Line 1.c, Column (B).
- (E) Enter the number of total lunches served (B + C + D). This must be same as Line 3.e as reported on SCN-D-12 under Lunch Column. This must also match total on SCN-D2, Section II, Line 1.d, Column (B).
- (F) Enter the number of reduced price breakfasts served today as reported on SCN-D12, Line 1.d under Breakfast Column. Transfer to SCN-D2, Section II, Line 1.a, Column (F).
- (G) Enter the number of free breakfasts served today as reported on SCN-D12, Line 2 under Breakfast Column. Transfer to SCN-D2, Section II, Line 1.c, Column (G).
- (H) Enter the number of paid breakfasts served today as reported on SCN-D12, Line 3.d under Breakfast Column. Transfer to SCN-D2, Section II, Line 1.c, Column (H).
- (I) Enter the total number of total breakfasts served today (F + G + H). This must be the same as Line 3.e, as reported on SCN-D12 under Breakfast Column. This must also match total on SCN-D2, Section II, Line 1.d, Column (F).

The following columns, (J) through (S), represent non-reimbursable miscellaneous a la carte sales.

- (J) Enter the number of adult lunches served today as reported on SCN-D12, the sum total of Lines 4.a, b, and c under Lunch Column.
- (K) Enter the number of non-paid employee lunches served today as reported on SCN-D12, Line 4.d under Lunch Column
- (L) Enter the number of contract (headstart, child care, etc.) lunches served today as reported on SCN-D12, Line 4.e under Lunch Column.
- (M) Enter the number of a la carte sales served today for lunch as reported on SCN-D12, Line 5.e under Lunch Column.
- (N) Enter the number of other sales served today not included above.
- (O) Enter the number of adult breakfasts served today as reported on SCN-D12, the sum total of Lines 4.a, b and c under Breakfast Column.
- (P) Enter the number of non-paid employee breakfasts served today as reported on SCN-D12, Line 4.d under Breakfast Column.
- (Q) Enter the number of contract (headstart, child care, etc.) breakfasts served today as reported on SCN-D12, Line 4.e under Breakfast Column.
- (R) Enter the number of a la carte sales served today for breakfasts as reported on SCN-D12, Line 5.e under Breakfast Column.
- (S) Enter the number of other sales served today not included above.
- (T) Enter the sum of Column (J) through (S). Enter also as Item (18), Section I on SCN-D2, Claim for Reimbursement.

KY DEPARTMENT OF EDUCATION
NUTRITION AND HEALTH SERVICES
SPECIAL MILK PROGRAM AND DAILY PROGRAM INCOME
PARTICIPATION
 (By Actual Count)

Month

Year

[illegible]

SCN-D3-D
Special Milk Program (Milk Only Schools)
Participation and Daily Program Income
(By Actual Count)

This form may be used to report the number of reimbursable and non-reimbursable milk. The number of reimbursable milk is summarized and included in Section II of the Claim for Reimbursement, **SCN-D2-D**.

ALL PARTICIPATION DATA MUST BE BASED ON ACTUAL COUNT.

A. Enter date milk served.

BREAKFAST	LUNCH	NON-REIMBURSABLE MILK	DAILY PROGRAM INCOME
B. Enter the number of ½ pints of paid milk that were paid today.	G. Enter the number of ½ pints of paid milk that were paid today.	L. Enter the number of ½ pints of paid milk served with supper.	Q. Enter income received from paid milk from students.
C. Enter the number of ½ pints of prepaid or tickets served.	H. Enter the number of ½ pints of prepaid or tickets served.	M. Enter the number of ½ pints of free milk served with supper.	R. Enter income received from paid milk for adults.
D. Enter the number of charged ½ pints of milk served.	I. Enter the number of charged ½ pints of milk served.	N. Enter the number of ½ pints of milk served to adults for breakfast.	S. Enter federal reimbursement received for milk.
E. Enter the total number of ½ pints of paid milk served (B + C + D) .	J. Enter the total number of ½ pints of paid milk served (G + H + I) .	O. Enter the number of ½ pints of milk served to adults for lunch.	T. Enter other income received.
F. Enter the number of ½ pints of free milk served.	K. Enter the number of ½ pints of free milk served.	P. Enter the number of ½ pints of milk served to adults for supper.	U. Enter total of Q + R + S + T .

SCN-D4-A
DAILY PROGRAM INCOME

- This form has a two-fold purpose:
- 1. To provide a record of all program income by category.
 - 2. To provide data to be used on the SCN-D2, Claim for Reimbursement, Section III.

Section I

- A.** Enter date of meal service transaction.
- B.** Enter daily income from reduced price student lunches from **SCN-D12, Line 1.g**, under **Lunch Column**.
- C.** Enter daily income from paid student lunches from **SCN-D12, Line 3.h**, under **Lunch Column**.
- D.** Enter sums of **B** and **C**. The total of this column is transferred to **SCN-D12, Section III, Line 1, Column D**.
Enter daily income from reduced price student breakfasts from **SCN-D12, Line 1.g**, under **Breakfast Column**.
- E.** Enter daily income from paid student breakfasts from **SCN-D12, Line 3** under **Breakfast Column**.
- F.** Enter sums of **E** and **F**. The total of this column is transferred to **SCN-D12, Section III, Line1, Column H**.
- G.** Enter daily income from adult lunches from **SCN-D12, Line 4, i**, under **Lunch Column**.
- H.** Enter daily income from contract lunches (i.e., headstart, child care, senior citizens, etc.). When check is received, enter on this line.
- I.** Enter daily income from a-la carte sales for lunch from **SCN-D12, Line 5, i**, under **Lunch Column**.
- J.** Enter sums of **H, I**, and **J**. This must be the same as **Line 7, Lunch Column** on **SCN-D12**.
- K.** Enter daily income from adult breakfasts from **SCN-D12, Line 4, i**, under **Breakfast Column**.
- L.** Enter daily income contract breakfasts (i.e., headstart, child care, senior citizens, etc.). When cash is received, enter on this line.
- M.** Enter daily income from a-la carte sales for breakfasts from **SCN-D12, Line 5, i**, under **Breakfast Column**.
- N.** Enter sums of **L, M**, and **N**. This must be the same as **Line 7, Breakfast Column**.
- O.** Enter sums of **K** and **O**.
- P.** Enter plus or minus figure from **Line C** on the **SCN-D12**, from **Columns Lunch** and **Breakfast**.
- Q.** Enter results from **P** and **Q**. The monthly total of **Column R** should be multiplied by .50 to yield the adjusted miscellaneous/a-la carte income. The adjusted a-la carte income should then be transferred to **SCN-D9, Section I-D**. The total of **Column R** is transferred to **SCN-D2, Section III, Line 1, Column H**.
- R.** Enter other income: rebates, state-matching funds, interest earned, etc. To allocate these funds, go to **SCN-D4-B** and complete.
- S.** Enter sums of **D, G, R**, and **S**.

Federal Reimbursement Received: Breakdown for each program as listed on LEA Listing enclosed with check.

- T.** Enter the federal reimbursement received for lunch. Transfer total for month to **SCN-D2, Section III, Line 2, Column D**.
- U.** Enter the federal reimbursement received for breakfast. Transfer total for month to **SCN-D2, Section III, Line 2, Column H**.
- V.** Enter the federal reimbursement received for milk. Transfer total f or month to **SCN-D2, Section III, Line 2, Column L**.
- W.** Enter sums of **T, U, V**, and **W**.

NUTRITION AND HEALTH SERVICES – KENTUCKY DEPARTMENT OF EDUCATION

OTHER MONTHLY INCOME TO BE ALLOCATED

SCHOOL OR SCHOOL FOOD AUTHORITY

MONTH

YEAR

Section I		PROGRAM ALLOCATION			
<u>TYPE OF OTHER INCOME TO ALLOCATE TO ALL PROGRAMS</u>		Lunch	Breakfast	A-La Carte	TOTAL
I-A		%	%	%	%
		I-B	I-C	I-D	I-E
1.	\$	\$	\$	\$	\$
2.	\$	\$	\$	\$	\$
3.	\$	\$	\$	\$	\$
TYPE OF INCOME TO ALLOCATE TO SPECIFIC PROGRAMS					
4.	\$	\$	\$	\$	\$
5.	\$	\$	\$	\$	\$
6.	\$	\$	\$	\$	\$
TOTAL OF 1 THROUGH 6	\$	\$	\$	\$	\$

SCN-D4-B
OTHER MONTHLY INCOME TO BE ALLOCATED

Section I

Column 1-A, Lines 1, 2, and 3 Enter income(s) that should be allocated among all programs, such as loans, transfer of funds, interest, state matching funds, etc.

Column 1-A, Lines 4, 5, and 6 Enter income(s) that should be allocated only to specific programs, such as special functions (misc./a-la carte) and rebates (lunch).

Column 1-B, Lines 1, 2, and 3 Enter allocation percent from **SCN-D9, Section II, Column II-G, Line 1**, and multiply time total in **Column II-A, Lines 1, 2, and 3** on this form.

Column 1-B, Lines 4, 5, and 6 Enter only income which should be allocated to the lunch program.

Column 1-B, Total Add **Column 1-B** and enter. This total is transferred to **SCN-D2**, Claim for Reimbursement, **Section III, Line 3, Column D**.

Column 1-C, Lines 1, 2, and 3 Enter allocation percent from **SCN-D9, Section II, Column II-G, Line 2** and multiply times totals in **Column II-A, Lines 1, 2, and 3** on this form.

Column 1-C, Lines 4, 5, and 6 Enter only income which should be allocated to the breakfast program.

Column 1-C, Total Add **Column 1-C** and enter. This total is transferred to **SCN-D2**, Claim for Reimbursement, **Section II, Line 3, Column H**.

Column 1-D, Lines 1, 2, and 3 Enter allocation percent from **SCN-D9, Section II, Column II-G, Line 3** and multiply times totals in **Column II-A, Lines 1, 2, and 3** on this form.

Column 1-D, Lines 4, 5, and 6 Enter income which should be allocated only to miscellaneous/a-la carte.

Column 1-E Totals should equal totals in Column A.

SECTION I		
TYPE OF OTHER INCOME TO ALLOCATE TO ALL PROGRAMS		
	I-A	
1. Loans	\$	<u>1,000.00</u>
2. Interest	\$	<u>500.00</u>
3. State Matching	\$	<u>500.00</u>
TYPE OF INCOME TO ALLOCATE TO SPECIFIC PROGRAMS		
4. Rebates	\$	<u>1,000.00</u>
5. Special Functions	\$	<u>25.00</u>
6.		
TOTAL OF 1 THROUGH 6	\$	<u>3,025.00</u>

*It is recommended that a separate deposit slip be made for these items: this assures a clear audit trail.

PROGRAM ALLOCATION			
LUNCH	BREAKFAST	A LA CARTE	TOTAL
%	%	%	= 100%
I-B	I-C	I-D	I-E
<u>\$ 800.00</u>	<u>\$ 100.00</u>	<u>\$ 100.00</u>	<u>\$ 1,000.00</u>
<u>\$ 400.00</u>	<u>\$ 50.00</u>	<u>\$ 50.00</u>	<u>\$ 500.00</u>
<u>\$ 400.00</u>	<u>\$ 50.00</u>	<u>\$ 50.00</u>	<u>\$ 500.00</u>
<u>\$ 1,000.00</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,000.00</u>
<u>\$ 0</u>	<u>\$</u>	<u>\$ 25.00</u>	<u>\$ 25.00</u>
<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>
<u>\$ 2,600.00</u>	<u>\$ 200.00</u>	<u>\$ 225.00</u>	<u>\$ 3,025.00</u>

NUTRITION AND HEALTH SERVICES – DEPARTMENT OF EDUCATION
DAILY GOODS AND SERVICES RECEIVED AND OTHER DIRECT COST

SCHOOL OR SCHOOL FOOD AUTHORITY

MONTH

YEAR

Date	DESCRIPTION (Vendor, Invoice Number, Etc.)	PURCHASED FOOD & MILK	EXPENDABLE EQUIPMENT (Value Under \$1000.00) And Expendable Supplies	PURCHASED SERVICES (Garbage, Linen Service, Pest Control, Etc.)	DISTRIBUTION OF PURCHASED FOOD COMMODITIES AND SUPPLIES	EMPLOYEE FRINGE BENEFITS (Matching Retirement & FICA, Insurance Etc.)	UTILITIES (If Paid From Food Services)	MISCELLANEOUS COST	VALUE of USDA COMMODITIES RECEIVED	DONATED GOODS AND SERVICES	
A	B	C	D	E	F	G	H	I	J	K	
										Non-Expendable Equipment	
TOTALS		\$	\$	\$	\$	\$	\$	\$	\$	\$	
			TOTAL OTHER DIRECT COST ADD COLUMNS D THROUGH I \$								

DAILY GOODS AND SERVICES RECEIVED AND OTHER DIRET COST

NOTE: Drop Cents from this form

The purpose of this form is to record daily goods and services received and other direct costs. Data recorded is transferred to **SCN-D6** (Purchased Food and Milk Inventory), **SCN-D7** (USDA Commodity Perpetual Inventory) and **SCN-D9** (Monthly Allocation of Food, Milk and Other Costs).

- A. Enter the date of transaction.
- B. List the vendor’s name and invoice number.
- C. Record the cost of any purchased food and milk received. Transfer the total to **SCN-D6, Column L**.
- D. Record the costs of any equipment valued under \$1,000 and any supplies, such as paper or cleaning supplies, etc., that are paid directly from the food service account.
- E. Record the cost of any purchased service, such as garbage removal, linen service, pest control, repairs to equipment or any other services that are paid directly from the food service account.
- F. Record the costs of delivering commodities, purchased food and supplies that are paid directly from the food service account.
- G. Record separately the matching retirement and matching FICA, insurance, etc., if paid for directly from the food service account. NOTE: Transfer this figure to **SCN-D9** (bottom of page where you see the *) to calculate Indirect Cost Base.
- H. Utilities, if paid directly from the food service account, are to be recorded here as a cost. Do not report utilities paid for by the Board of Education as these are included in the indirect cost rate calculation.
- I. Record any miscellaneous cost paid directly from the food service account. Example: travel expenses, postage, and outside printing.
- J. Record the value of the commodities received. Transfer the total to the **SCN-D7, Column I**.
- K. report the value of any donated goods and services. Transfer the total to **SCN-D9, Section IV-A, Line 7**.

SCN D-6 – Optional Form
Note: Drop Cents from this form

Revised: June 2005

NUTRITION AND HEALTH SERVICES
KY DEPARTMENT OF EDUCATION

PURCHASED FOOD & MILK INVENTORY

[illegible]

CALCULATION TO ARRIVE AT VALUE OF FOOD AND MILK USED

BEGINNING INVENTORY	+	PURCHASED FOOD & MILK RECEIVED	=	VALUE OF FOOD AVAILABLE	-	ENDING INVENTORY	+ or -	ADJUSTMENTS TO INVENTORY	=	VALUE OF FOOD USED
(K)	+	(L)	=	(M)	-	(N)	+ or -	(O)	=	(P)
\$	+	\$	=	\$	-	\$	+ or -	\$	=	\$

SCN D-6
PURCHASED FOOD & MILK INVENTORY

The purpose of the Purchased Food and Milk Inventory is to provide data to be used on Form **SCN-D9** (Allocation of Food and Other Cost).

- A. List individual items of milk and food. Items at different prices should be listed separately.
- B. List the number of individual units per item. This is the smallest unit inventoried: whether case, can or lbs., etc.
- C. List the unit cost per item.
- D. Arrive at the total cost by multiplying **Column B** (Total Units) times **Column C** (Cost Per Unit) and enter the result in **Column D**. The total of this column is transferred to **Line I**.

E, F, & G. Follow instructions **A** through **C**.

H. Total this column.

I. Transfer the total from **Column D** to this line.

J. Add the total of Items **H** and **I** above to arrive at ending inventory.

K. Transfer the Beginning Inventory from the top of the page (the previous month's ending inventory).

L. Transfer the amount of Purchased Food and Milk Received from **SCN-D5** (Daily Goods and Services Received and Other Direct Cost) **Column C** total.

M. Add Beginning Inventory **K** and Purchased Food and Milk Received **L**.

N. Transfer the total from Line **J**.

O. This line is provided to reflect any increase or decrease in the inventory. For example, the value of any loss of food by theft or spoilage will be shown as a decrease (-). Transferring food from one school to another will also be reflected here.

P. Determine the value of food used by performing the calculations indicated in **Columns K** thru **O**.
Transfer this value to **SCN-D9** (Allocation of Food and Other Cost) **Section II-H, Lines 1, 2, & 3**.

NUTRITION AND HEALTH SERVICES
KENTUCKY DEPARTMENT OF EDUCATION

Non-Expendable (Accountable) Equipment
Depreciation Schedule
(Equipment Costing \$1,000 and Over)

SFA or SPONSORING AGENCY

SCHOOL

DESCRIPTION			IN-SERVICE DATE		Type of Equipment		Pre-Established Life Termination Date		Deletions From Schedule (Check One)			Enter Mo. / Year Equip. Taken off Schedule	
					Food Service Equipment	Computers, Cash Registers Vehicles, Etc.							
NAME	Serial# Size or Capacity	Energy Source	Mo.	Yr	Original Purchase Cost or Adjusted Depreciable Value	Original Purchase Cost or Adjusted Depreciable Value	Mo.	Yr.	Sale	Storage	Age	Mo	Yr.
A	B	C	D	E	F	G	H	I	J	K	L	M	N

TOTALS*

Depreciation Factor X .007 X .0166

Totals after Calculation +

F G

NOTE: Drop Cents from this Form

*The above depreciation base must be adjusted each time new equipment is purchased or if equipment is deleted.

SCN-D8
(Revised: June 2005)
NON-EXPENDABLE EQUIPMENT DEPRECIATION SCHEDULE
(Equipment Costing Over \$1,000.00)

NOTE: Drop Cents from this Form

Check each year to see if something should be deleted.

This document has a two-fold purpose:

- 1. To provide a list of all school food service equipment and it's depreciable values.
- 2. To provide data for the SCN-D9 (Monthly Allocation of Food and Other Costs).

Directions:

- A.** Enter name of equipment.
- B.** Enter serial number, size or capacity of equipment.
- C.** Enter energy source of equipment.
- D.** Enter month equipment was put in service.
- E.** Enter year equipment was put in service.
- F.** Enter original purchase price or adjusted depreciable value of food service equipment.
- G.** Enter original purchase price or adjusted depreciable value of vehicles, computers, cash registers, etc.
- H., I.** Enter month/year of pre-established life termination date. All food service equipment has a 12-year depreciation cycle and a .007 depreciation factor must be used. All vehicles, computers, cash registers, typewrites, etc., have a 5-year depreciation cycle and the .0166 depreciation factor must be used.
- J., K., L.** Check appropriate reason food service equipment is deleted from schedule.
- M** Enter month that equipment was deleted.
- N.** Enter year that equipment was deleted.

The bottom of the worksheet is a schedule that, when completed, will represent monthly depreciation to be claimed.

The total of Column **F** and **G** should be multiplied by the appropriated depreciation factor to establish the depreciable value for each category.

Monthly depreciation to be claimed is arrived at by adding totals of Columns **F** and **G** and is then transferred to SCN-D9, Section **IV-A**, Line **2**.

NUTRITION AND HEALTH SERVICES – DEPARTMENT OF EDUCATION
ALTERNATE MONTHLY CALCULATION OF FOOD, MILK & OTHER COST
USING MEAL EQUIVALENTS (ME)

Month

Year

School/District

SECTION I

MONTHLY MEAL EQUIVALENCIES/COST ALLOCATION FORMULA

	MEAL EQUIVALENTS	TOTAL ME (D) ÷ ME BY PROGRAM	PERCENT
A. This month's lunch participation	_____	÷ _____ =	_____ %
B. This month's breakfast participation _____ ÷ 3 =	_____	÷ _____ =	_____ %
C. This month's A La Carte/Contract Income \$ _____ ÷ \$3.00 =	_____	÷ _____ =	_____ %
D. Total ME's	_____		100 %

SECTION II ALLOCATION OF COST TO PROGRAMS	National School Lunch Program _____ %	School Breakfast Program _____ %	Misc/A La Carte _____ %	Total 100 %
---	--	-------------------------------------	----------------------------	----------------

A.	\$ _____	Purchased Food/Milk*	\$ _____	\$ _____	\$ _____	\$ _____*
B.	_____	USDA Commodities Used*	\$ _____	\$ _____	\$ _____	\$ _____*
C.	\$ _____	Direct Labor	\$ _____	\$ _____	\$ _____	\$ _____
D.	\$ _____	Equipment Depreciation	\$ _____	\$ _____	\$ _____	\$ _____
E.	\$ _____	Other Direct Cost	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	Indirect Cost Base**				
X	_____	Indirect Cost Rate (This rate changes every year, effective with the October claim)				
F.	\$ _____	Indirect Cost	\$ _____	\$ _____	\$ _____	\$ _____
G.	\$ _____	Donated Goods	\$ _____	\$ _____	\$ _____	\$ _____

* Deduct amount already identified as snack cost for students
** \$ _____ Direct labor + \$ _____ Employee Fringe Benefits = \$ _____ **Indirect Cost Base
[From SFS-D5, Column (G)]

ALTERNATE ALLOCATION OF FOOD, MILK AND OTHER COSTS

SECTION I & II – Monthly Meal Equivalents/Cost Allocation Formula

- A.** Enter TOTAL month's lunch participation in meal equivalents column.
- B.** Enter TOTAL month's breakfast participation, divided by three, in meal equivalents column.
- C.** Enter TOTAL month's ala carte/contract income, divided by \$3.00, in meal equivalents column.
- D.** Add TOTAL month's meal equivalents from above three entries.

Section II – Allocation of Cost to Program

This Section is similar to Section IV on the SCN-D9; refer to those instructions. The only difference is that the allocation percentages from Section I on this form are used in Section II to allocate costs to the National School Lunch, School Breakfast and Misc./Ala Carte Programs.

NUTRITION AND HEALTH SERVICES – DEPARTMENT OF EDUCATION

RECORD OF EXPENDITURES

(BILLS Paid This Month)

MONTH

YEAR

SCHOOL OR SFA

DATE	CHECK NUMBER	PERSON (OR FIRM) TO WHOM CHECK IS WRITTEN	AMOUNT OF EXPENDITURE	DATE	CHECK NUMBER	PERSON (OR FIRM) TO WHOM CHECK IS WRITTEN	AMOUNT OF EXPENDITURE						
Total Expenditures for Column 4A			\$	Total Expenditures for Column 4B									
GRAND TOTAL EXPENDITURES (4A) \$				+	(4B) \$				=	\$			

SCN-D10
RECORD OF EXPENDITUES
(Bills Paid This Month)

Note: Drop cents from this form.

The purpose of this optional worksheet is to record expenditures (bills paid from school food service account for reporting period).

1. Enter date check was written
2. List check number.
3. Enter name of person or firm to whom the check was written.
4. Enter the amount of the expenditure.
- 4A. Enter the amount of the expenditure.
- 4B. Enter the amount of the expenditure.

Total **Columns 4A** and enter the Total Expenditure which must reconcile with the disbursement journal (where applicable or checkbooks).

Transfer to **SCN-D2, Section I, Item (14)**.

NUTRITION AND HEALTH SERVICES – DEPARTMENT OF EDUCATION
RECORD OF UNPAID BILLS AND FINANCIAL RECONCILIATION

SCHOOL OR SFA

MONTH

YEAR

PAGE

OF

[illegible]

NOTE: Drop cents from this form

NOTE: Drop cents from this form

RECORD OF UNPAID BILLS AND FINANCIAL RECONCILIATION

This optional worksheet is used:

- 1. To record all unpaid bills obligated by the food service account.
- 2. To reconcile the food service account.

On the left side of this ledger sheet, enter date, the person or firm owed, description and amount of obligation.

Transfer total of unpaid bills to the **SCN-D2, Section I, Item 15**.

On the right side of this ledger sheet is a suggested financial reconciliation procedure.

Upon receiving a bank statement, the following steps are a recommended reconciliation procedure.

Section A:	Arrange cancelled checks in numerical order.
Section B:	Check off each number for which there is a cancelled check in either the cash journal (if applicable) or the checkbook and the preceding month’s list of outstanding checks.
SUGGESTIONS:	<p>Prove the accuracy of each amount in the “deposits” column of the bank statement by comparing each entry that appears on the statement with the deposit slips on hand and as they appear as entries in the cash journal (if applicable).</p> <p>Prove the accuracy of each amount in the “checks” column of the bank statement by comparing each bank entry with the cancelled checks that arrived with the bank statement.</p>
Section C:	<p>Complete bank reconciliation to arrive at true bank balance. This should agree with the checkbook balance and balance shown on SCN-D2, Claim for reimbursement, Section I, Item 17. To arrive at 17, add 11 + 12 minus 14. If this figure does not match bankbook balance because of rounding, then make the change in 14 expenditures and make note why this was changed.</p> <p>File the bank statement by the month with the cancelled checks and deposit slips. Include that month’s bank reconciliation form and any other pertinent data that is applicable to the bank statement and the cash reconciliation.</p>

Optional Form

NUTRITION AND HEALTH SERVICES – KENTUCKY DEPARTMENT OF EDUCATION
DAILY COUNT AND CASH RECONCILIATION

NAME OF SCHOOL

DATE

A. Potential Income/Actual Cost		LUNCH				BREAKFAST					
1. REDUCED PRICE MEALS		POTENTIAL COUNT	PRICE		CASH	POTENTIAL COUNT	PRICE		CASH		
a.	Prepaid or Ticket		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
b.	Paid Today		X		=		X		=		
c.	Charged Today		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
d.	Total Student Reduced...1d Meals for Today	Reduced					Reduced				
*e.	Advance Sales	xxxx	X	xxxx	=		xxxx	X	xxxx	=	
*f.	Charges Paid Today	xxxx	X	xxxx	=		xxxx	X	xxxx	=	
g.	TOTAL Cash from Reduced.....	xxxx		Xxxx	1g.	\$		Total Cash	1g.	\$	
2. FREE STUDENT MEALS TODAY		2.					2.				
		Free					Free				
3. PAID MEALS											
a.	Prepaid or Ticket		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
b.	Paid Today		X		=		X		=		
c.	Charged Today		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
d.	Total Paid Student Meals for Today	3d.					3d.				
e.	Total Student Meals Served	3e.					3e.				
*f.	Advance Sales	1d, 2, & 3d	xxxx	X	xxxx	=		xxxx	X	xxxx	=
*g.	Charges Paid Today	xxxx	X	xxxx	=		xxxx	X	xxxx	=	
h.	TOTAL Cash from Paid.....				3h.	\$		Total Cash.....	3h.	\$	
4. ADULT and/or NON-REIMBURSABLE MEALS											
a.	Prepaid or Ticket		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
b.	Paid Today		X		=		X		=		
c.	Charged Today		X	xxxx	=	xxxx	X	xxxx	=	xxxx	
d.	Non-paid Employees										
**e.	Contract Meals										
f.	Total Adult.....	4f.					4f.				
*g.	Advance Sales	xxxx	X	xxxx	=		xxxx	X	xxxx	=	
h.	Charges Paid Today	xxxx	X	xxxx	=		xxxx	X	xxxx	=	
i.	TOTAL Cash from Adult Meals.....				4i.			Total Cash.....	4i.	\$	
5. MISC./ALA CARTE EXTRA SALES											
a.			X		=						
b.			X		=						
c.			X		=						
d.			X		=						
e.	Total of Misc./Ala Carte Sales Today	5e.									
f.	TOTAL Cash from Misc./Ala Carte Sale.....				5f.			Total Cash	5f.		
6. TOTAL OF ALL MEAL COUNTS AND SALES		6.					6.				
		3e, 4f, 5e					3e, 4f, 5e				
7. TOTAL POTENTIAL CASH		7.					7.				
		1g, 3h, 4i, 5f					1g, 3h, 4i, 5f				
B. ACTUAL CASH		\$	-	=		\$	-	=			
			Opening Cash (****)				Opening Cash (****)				
			Drawer Balance				Drawer Balance				
DIFFERENCE BETWEEN POTENTIAL CASH AND ACTUAL CASH (Plus or Minus)					\$					\$	
Signature		Date				Signature		Date			

* These meals are not counted in today’s participation, but revenue needs to be recorded the day it is received.
** Revenue will be shown on **SFS-D4** when money is collected for Contract Meals and Snacks.
*** This person should verify both meal counts and cash.
**** The deposit slip should be the total of these figures including kindergarten milk, if applicable.

DAILY COUNT AND CASH RECONCIATION
(To be completed after each meal service)

This form has a four-fold purpose:

- 1. To reconcile the cash collected with meals and extras served.
- 2. To document any differences (overages/underages) between potential cash and cash actually collected.
- 3. To provide data for the **SCN-D3** (Lunch and Breakfast Participation) and the **SCN-D4** (Daily Program Income.)
- 4. To provide documentation for second party verification of meal counts and cash collected.

A. Under this section, record meal counts/extras and determine the potential income.

1. REDUCED PRICE MEALS

- a. (Count) List the number of pre-paid meals served today. (No income is shown; it was collected and recorded on a previous day.)
- b. (Count) List the number of meals served that were paid today.
(Price) List the price of the meal.
(Potential Cash) Multiply the meal count by the price to arrive at the potential cash.
- c. (Count) List the number of meals charged today.
- d. (Count) Add meal counts (**a, b, and c**) and record total.
- e. (Potential Cash) List income received today for pre-paid meals. (Meals to be eaten on future day(s).)
- f. (Potential Cash) List income received today for charges paid.
- g. Add potential cash (**b, e, and f**) and record total.

2. LIST THE NUMBER OF FREE MEALS SERVED.

3. PAID MEALS

- a. (Count) List the number of pre-paid meals served today. (No income is shown; it was collected and recorded on a previous day.)
- b. (Count) List the number of meals served that were paid today.
(Price) List the price of the meal.
(Potential Cash) Multiply the meal count by the price to arrive at the potential cash.
- c. (Count) List the number of meals charged today.
- d. (Count) Add meal counts (**a, b, and c**) and record total.
- e. (Count) Add Total Meal Counts (**1.d, 2, and 3**) and record total
- f. (Potential Cash) List income received today for pre-paid meals. (Meals to be eaten on future day(s).)
- g. (Potential Cash) List income received today for charges paid.
- h. Add potential cash (**b, f, and g**) and record total.

4. ADULT MEALS

- a – c. Complete per instructions stated previously (**1.a-c**).
- d. (Count) List the number of non-paid meals served to food service employees. (Only employees whose time is 100% attributable to the operation of the food service program should receive a meal as a fringe benefit.)
- e. (Count) List the number of contract meals served (Headstart, Child Care, Senior Citizens, etc.).
- f. (Count) Add adult meals served (**a, b, c and d**) and record total.
- g – i. Complete per instructions stated previously (**1.e-g**).

5. MISC/ALA CARTE EXTRA SALES

- a – d. List extra items sold number sold, and the individual price. (Or can aggregate all items with the price if system won't permit school to track by individual item/price.) Multiply the number sold (count) by the price and record the potential income.
- e. Add and record the number of extra sales (**a, b, c and d**).
- f. Add and record the cash received from extra sales (**a, b, c and d**).

6. Add and record all meal counts and extra sales (**3.e, 4.g and 5.e**).

7. Add and record all potential cash (**1.g, 3.h, 4.i and 5.f**).

B. ACTUAL CASH – Record the total amount of cash on hand. Record the opening cash drawer balance (cash available for change which should be consistent from day to day). Subtract the opening cash drawer balance from the total cash to arrive at the actual cash collected today.

C. Record any difference between Potential Cash (**A-7**) and Actual Cash (**B**). Do not adjust counts or cash to balance evenly.

Signatures are required of the person completing this form and the second person that verifies the meal counts and cash. Upon completion of this form, transfer all appropriate data to the **SCN-D3** and **SCN-D4**, as necessary.

SCN-D13-A
Required Daily CRE Edit Sheet

1. Enter the name of school/facility.
2. Enter month.
3. Enter membership.
4. Enter attendance.
5. Enter attendance factor. Attendance factor (AF) is obtained by dividing attendance by membership.
6. Date meals were served.
7. Number of reduced-price meals claimed for the day.
8. Number of reduced-price eligible applications on file.
9. Multiply number of reduced-price eligible applications by the attendance factor (**Item 5**). If **7** is higher than **9**, a potential overclaim exists and an explanation must be made in **Item 16**.
10. Number of free meals claimed for the day.
11. Number of free eligible applications on file.
12. Multiply number of free eligible applications by the attendance factor (AF) (**Item 5**). If **10** is higher than **12**, a potential overclaim exists and an explanation must be made in **Item 16**.
13. Number of paid meals claimed for the day.
14. Number of eligible paid meals (total membership minus reduced-price eligibles minus free eligibles equals paid eligibles).
15. Multiply number of paid eligible by the attendance factor (AF) If **13** is higher than **15**, a potential overclaim exists and an explanation must be made in **Item 16**.

When calculating any figures on this form, round up.

Corrected claims SHOULD NOT be filed based on edit checks alone. When potential overclaims are indicated, a school review should be scheduled to confirm validity and scope of problems. Corrective action should be documented on the **D-13** and a corrected claim filed if overclaim has occurred and claim has already been submitted to State Agency.

1. School/Facility:		[Part 210.8 (a)(2) School food authority claims review process a minimum, the SFA shall compare each school's daily counts of free, reduced-priced and paid lunches against the produce of the number of children in that school currently eligible for free, reduced-price and paid lunches respectively, times an attendance factor.]
2. Month:	Year	
3. Membership*		
4. Attendance**		
5. Attendance Factor	(Attendance ÷ Membership)	

[illegible]
$$\frac{\text{\# Students with Access to Program}}{\text{Attendance-Adjusted Enrollment}} \times \frac{\text{Attendance Factor}}{\text{Total Daily Meal Count}} = \text{Step 2 Compared to}$$